



**DEPARTMENT OF THE ARMY**  
**UNITED STATES ARMY GARRISON HEIDELBERG**  
**UNIT 29237**  
**APO AE 09102-9237**

IMEU-HEI-RMB

04 November 2005

**MEMORANDUM FOR SEE DISTRIBUTION**

**SUBJECT: United States Army Garrison Heidelberg (USAG Heidelberg) Policy Memorandum # 32, Financial Management Administration**

1. Reference DFAS-IN 37-1, Finance and Accounting Policy Implementation.
2. This letter establishes financial management responsibilities within the USAG Heidelberg. Financial management responsibilities are established to maximize overall efficiencies, maintain financial control and ensure that resource management authority is commensurate with assigned responsibility.
3. Planning, programming and budget development are centrally managed at the USAG Heidelberg level. The Director, Resource Management (DRM) administers the USAG Heidelberg Manpower and Management programs. Garrison Program Directors (PDs) have functional responsibility for the formulation and execution of their operating budgets. Execution of resources is decentralized.
  - a. Program Formulation: USAG Heidelberg PDs in coordination with the subordinate garrisons will identify program requirements and develop associated plans and schedules required to develop, execute and evaluate programs within their functional responsibility.
  - b. Program Resources: USAG Heidelberg PDs will determine totals costs and justify funding required to accomplish program objectives.
  - c. Program Execution: USAG Heidelberg PDs will develop acquisition plans and milestones necessary to execute resources consistent with program objectives.
  - d. Budget Formulation:
    - (1) DRM will receive and evaluate budget/program year guidelines from HQ IMA and provide the Garrison program directors audit trails relating to all funds distributed.
    - (2) DRM will develop and publish instructions for the preparation of the Command Budget Estimate (CBE) submission, as required.
  - e. Budget Execution:

(1) DRM is the staff director charged with the responsibility for implementing the resource management programs of the Command. DRM establishes obligation plans, distributes funds, controls obligation documents, analyzes obligation performance and recommends reprogramming of funds as necessary.

(2) USAG Heidelberg PDs provide feeder information to DRM in order to establish valid obligation plans. USAG Heidelberg PDs are responsible for execution of their assigned programs in accordance with the approved budget and obligation plan.

(3) USAG Heidelberg PDs will distribute operational dollars to the subordinate garrisons. Once the funds are distributed it is the responsibility of the subordinate garrison Commander/staff to ensure they are executed properly. If those funds are not executed in the fourth quarter according to the established plan the USAG Heidelberg PDs have the authority to reprogram their resources to other subordinate garrisons or for centrally managed procurements. For tracking purposes these changes must be submitted in writing to the DRM. Reprogramming of operational dollars between Program Directors requires approval by the USAG Heidelberg Commander.

(4) DRM manages salary dollars and administers the manpower distribution, allocation of resources, tracking of personnel actions and reporting to garrison Commanders and staff.

4. Procedures. The USAG Heidelberg financial management process is intended to clearly differentiate functional program responsibilities of the USAG Heidelberg PDs from financial management responsibilities of the DRM.

a. USAG Heidelberg PDs maintain functional control over assigned programs. They are responsible for:

(1) Establishing internal controls and procedures to the extent necessary to manage Planning, Programming, Budgeting and Execution System (PPBES) within their activities.

(2) Establishing program priorities within their assigned program responsibilities.

(3) Coordination with DRM staff for acceptance of automatic reimbursements, maintaining appropriate internal ledgers and submitting earning documents for processing.

(4) Maintaining and reconciling supply document ledgers. Ceilings will be requested from DRM and will not be exceeded.

(5) Maintaining appropriate informal files for commitment and disbursement documents. Garrison PD's will ensure that Contracting Officer Representatives (CORs) of their activities forward disbursement documents to Finance.

(6) Coordinating resource management issues with IMA functional proponents.

(7) Ensuring that program execution is in accordance with functional regulatory guidance.

(8) Identifying and defending programmed resources and requirements.

b. DRM fulfills its role to the Commander as follows:

(1) Establishes clear, concise guidance for PD input to resource management planning, programming and budget execution documents.

(2) Certifies funding documents, verifying that PD transactions are consistent with approved plans and policies and are in accordance with financial management regulatory guidance.

(3) Maintains resource control ledgers necessary to monitor the execution of funds, reconciles ledgers with STANFINS reports and resolves discrepancies with servicing DFAS office.

(4) Provides USAG Heidelberg staff and subordinate Commanders with a monthly statement (Status of Funds). This statement will include the annual funding program, commitments obligations and specific funding guidance as necessary.

(5) Coordinate resource management issues with HQ, IMA and HQ IMA-Europe, as required.

(6) Provide special reports to USAG Heidelberg Commander, subordinate Commanders or staff as required.

c. Decision papers or correspondence, which has a resource management impact, will be coordinated with DRM prior to submission to the Command Group.

d. Program requests submitted to HQ, IMA or HQ, IMA-Europe staff will present a USAG Heidelberg unified command position. Requests will be coordinated between the DRM and PDs and be approved in writing by the undersigned.

5. Point of contact is the USAG Heidelberg DRM, DSN 373-1410.

/s/  
WILLIE E. GADDIS  
Colonel, AV  
Commanding

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